**THE STATUTES OF CALIFORNIA PASSED AT THE TWENTY-THIRD SESSION OF THE LEGISLATURE, January 5th 1880, CONSTITUTION OF THE STATE OF OALIFORNIA. May 7, 1879**

**ARTICLE XIII.**

**REVENUE AND TAXATION (we the people are exempt from property tax, & income tax)**

**SECTION 1.** All property in the State, not **exempt,** under the **laws of the “United States”**, shall, be taxed, in proportion to its value, to **be ascertained as provided by law.** The word**" property,"** as used in this article and section, is hereby declared to **include moneys, credits, bonds, stocks, dues, franchises, and all other matters and things, real, personal, and mixed, capable of private ownership; provided, that growing crops, property used exclusively for public schools**, and such as may belong to the **“United States”**, this **“State”,** or to any county or municipal corporation with in this State, shall be exempt from taxation. The Legislature **may** provide, except in case of credits secured by mortgage or trust deed, for a deduction from credits of debts due to **bona fide residents** of **this State.**

**SEC. 11.** Income' **taxes “may”** be assessed to and collected from **“persons”,** corporations, joint- stock associations, or companies **“resident”** or **doing business in this State**, or **anyone** or more of them, in such cases and amounts, and in such manner, as **shall** be **prescribed** by **law**.

(1**) Person** - defined at **Title 26 USC §7701(a) (1)** **only referencing statutory legal fictions:**

(2) **U.S. person** - defined at **Title 26 USC §7701(a) (30)** **only referencing statutory legal fictions:**

(3) **Taxpayer -** defined at **Title 26 USC §7701(a) (14)** references any **'person:**

**United States citizen** – defined at **Title 26 USC Sec7701 (a) (30) (A)**; a citizen or **resident** of the **United States.**

**United States** – defined at **Title 26 USC Sec 7701 (a) (9);** the term **“United States” when used in a geographical sense includes only the States and the District of Columbia**.

 **State** – defined at **Title 26 USC Sec 7701 (a) (10);** the **term “State” shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.**

**Title 26 U.S.C. Sec §7806.** Construction of **title (a) Cross references**; The cross references in this title to other portions of the title, or other provisions of law, where the word "see" is used, are made only for convenience, **and shall be given no legal effect**.

(b) Arrangement and classification; **\*No inference, implication, or presumption of legislative construction\* shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title,** nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be **given any legal effect.** The preceding sentence also applies to the side notes and ancillary tables contained in the various prints of this Act before its enactment into law.

**No obligation for the people to pay any TAX other than “duties/impost and excise” under the LAW. In a full disclosure commercial contract, Property (Land) or Income tax is not law and no obligation to pay, and it must be disclosed to the customer for a full disclosure specific performance contractual agreement! PERIOD!!!**